

**Trends in School Corporation Expenditures By Object**  
**Biannual Financial Report Data**  
**Rochester Community Sch Corp (2645)**

<b>Rochester Community Sch Corp (2645)</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>4 Year Compound Annual Growth Rate</b>	<b>Increase from Previous Year</b>
<b>Student Academic Achievement</b>						
Certified Salaries (110)	\$5,344,594	\$6,023,927	\$6,143,216	\$5,638,429	1%	-8%
Group Health Insurance (222)	\$598,581	\$964,689	\$706,896	\$937,936	12%	33%
Noncertified Salaries (120)	\$523,745	\$820,449	\$811,610	\$805,679	11%	-1%
Social Security-Certified Employee Retirement (212)	\$395,438	\$447,730	\$457,407	\$411,229	1%	-10%
Teacher Retirement Fund, After 7-1-95 (216)	\$284,649	\$343,156	\$487,057	\$398,867	9%	-18%
Computer Hardware (741)	\$500,190	\$467,177	\$376,705	\$192,349	-21%	-49%
Operational Supplies (611)	\$219,890	\$233,351	\$190,826	\$141,415	-10%	-26%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$50,602	\$109,602	N/A	117%
Transfer Tuition to Educational Service Agencies Within the State (564)	\$956,271	\$86,247	\$74,530	\$89,580	-45%	20%
Textbooks (630)	\$68,596	\$113,488	\$165,189	\$88,320	7%	-47%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$86,281	\$86,711	\$119,225	\$69,010	-5%	-42%
Licensed Employees Temporary Salaries (135)	\$0	\$6,168	\$46,674	\$68,984	N/A	48%
Nonlicensed Employees Temporary Salaries (136)	\$0	\$9,175	\$74,299	\$63,905	N/A	-14%
Social Security-Noncertified Employee Retirement (211)	\$40,620	\$58,352	\$59,569	\$57,381	9%	-4%
Stipends (131)	\$0	\$0	\$34,473	\$56,941	N/A	65%
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$154,055	\$41,077	\$74,302	\$43,940	-27%	-41%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$61,594	\$67,129	\$53,609	\$42,416	-9%	-21%
Purchased Professional and Technnical Instruction Services (311)	\$55,748	\$45,554	\$49,893	\$40,879	-7%	-18%
Purchased Professional and Technnical Data Processing Services (316)	\$37,078	\$36,382	\$50,867	\$33,960	-2%	-33%
Purchased Property Services; Repairs and Maintenance Services (430)	\$18,945	\$7,920	\$6,274	\$32,067	14%	411%
Travel (580)	\$20,111	\$32,903	\$35,375	\$25,633	6%	-28%
Other Technology Hardware (746)	\$0	\$0	\$17,098	\$19,276	N/A	13%
Connectivity (744)	\$0	\$0	\$0	\$18,943	N/A	N/A
Library Books (640)	\$13,933	\$21,950	\$17,963	\$15,991	4%	-11%
Public Employees Retirement Fund (214)	\$11,797	\$10,079	\$16,279	\$14,436	5%	-11%
Group Life Insurance (221)	\$7,435	\$9,277	\$14,430	\$10,442	9%	-28%
Miscellaneous Objects (876 to 899)	\$0	\$100	\$7,876	\$10,377	N/A	32%
Technology Related Professional Development (748)	\$0	\$0	\$1,629	\$7,690	N/A	372%
Wireless Equipment (743)	\$900	\$400	\$7,750	\$5,167	55%	-33%
Purchased Professional and Technnical Staff Services (314)	\$2,072	\$18,005	\$2,308	\$3,567	15%	55%
Other Employee Benefits (241 to 290)	\$4,075	\$3,763	\$2,413	\$2,425	-12%	1%
Periodicals (650)	\$2,730	\$2,576	\$2,818	\$2,106	-6%	-25%
Other Communication Services (533 to 539)	\$7,144	\$13,554	\$715	\$1,119	-37%	56%
Dues and Fees (810)	\$235	\$2,709	\$14,848	\$740	33%	-95%
Postage and Postage Machine Rental (532)	\$1,602	\$961	\$48	\$144	-45%	202%

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Rochester Community Sch Corp (2645)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Other Purchased Services (593)	\$2,113	\$83	\$0	\$0	-100%	N/A
Telecommunications Equipment (745)	\$0	\$0	\$39	\$0	N/A	-100%
Gasoline and Lubricants (613)	\$207	\$0	\$299	\$0	-100%	-100%
Severance/Early Retirement Pay (213)	\$9,937	\$0	\$0	\$0	-100%	N/A
Awards (875)	\$0	\$0	\$2,000	\$0	N/A	-100%
Other Purchased Professional and Technical Services (319)	\$300	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Pupil Services (313)	\$0	\$0	\$4	\$0	N/A	-100%
Pre-2008 object code - temporary salaries (header) (130)	\$80,817	\$70,968	\$488	\$0	-100%	-100%
Purchased Property Services; Rentals (440)	\$950	\$0	\$1,621	\$0	-100%	-100%
Purchased Professional and Technical Board of Education Services (318)	\$221	\$0	\$0	\$0	-100%	N/A
Equipment (730)	\$8,995	\$3,334	\$2,437	-\$125	N/A	-105%
<b>Student Academic Achievement Total</b>	<b>\$9,521,850</b>	<b>\$10,049,343</b>	<b>\$10,181,660</b>	<b>\$9,460,821</b>	<b>0%</b>	<b>-7%</b>
<b>Student Instructional Support</b>						
Certified Salaries (110)	\$773,512	\$882,109	\$888,020	\$878,147	3%	-1%
Noncertified Salaries (120)	\$426,496	\$506,219	\$539,976	\$507,675	4%	-6%
Group Health Insurance (222)	\$138,315	\$225,879	\$160,644	\$200,106	10%	25%
Teacher Retirement Fund, After 7-1-95 (216)	\$45,043	\$57,509	\$86,311	\$77,570	15%	-10%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$1,968	\$101,548	\$61,090	\$75,950	149%	24%
Social Security-Certified Employee Retirement (212)	\$57,752	\$70,021	\$63,110	\$62,206	2%	-1%
Public Employees Retirement Fund (214)	\$25,389	\$30,435	\$50,879	\$43,403	14%	-15%
Social Security-Noncertified Employee Retirement (211)	\$30,851	\$32,717	\$39,293	\$35,866	4%	-9%
Operational Supplies (611)	\$2,249	\$19,529	\$5,835	\$8,799	41%	51%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$9,938	\$11,046	\$10,343	\$8,791	-3%	-15%
Unemployment compensation (230)	\$9,217	\$2,009	\$16,452	\$7,095	-6%	-57%
Travel (580)	\$4,313	\$8,518	\$3,117	\$6,276	10%	101%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$7,778	\$8,422	\$8,664	\$4,141	-15%	-52%
Group Life Insurance (221)	\$1,581	\$1,694	\$2,742	\$2,098	7%	-23%
Dues and Fees (810)	\$2,752	\$2,646	\$4,090	\$220	-47%	-95%
Workers Compensation Insurance (225)	\$0	\$0	\$8	\$0	N/A	-100%
Other Purchased Professional and Technical Services (319)	\$0	\$0	\$35	\$0	N/A	-100%
Miscellaneous Objects (876 to 899)	\$0	\$0	\$5,939	\$0	N/A	-100%
Purchased Professional and Technical Instruction Services (311)	\$0	\$434	\$182	\$0	N/A	-100%
Telecommunications Equipment (745)	\$0	\$0	\$1,000	\$0	N/A	-100%
<b>Student Instructional Support Total</b>	<b>\$1,537,154</b>	<b>\$1,960,737</b>	<b>\$1,947,729</b>	<b>\$1,918,344</b>	<b>6%</b>	<b>-2%</b>

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<b>Rochester Community Sch Corp (2645)</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>4 Year Compound Annual Growth Rate</b>	<b>Increase from Previous Year</b>
<b>Overhead and Operational</b>						
Noncertified Salaries (120)	\$1,346,035	\$1,384,627	\$1,334,343	\$1,344,086	0%	1%
Operational Supplies (611)	\$517,651	\$587,642	\$535,979	\$569,260	2%	6%
Light and Power - Other than Heating and Cooling (625)	\$106,481	\$218,554	\$239,828	\$387,825	38%	62%
Purchased Property Services; Repairs and Maintenance Services (430)	\$251,887	\$245,693	\$266,256	\$260,296	1%	-2%
Group Health Insurance (222)	\$153,503	\$204,660	\$211,103	\$246,045	13%	17%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$194,749	\$191,829	\$236,882	\$224,676	4%	-5%
Vehicles (731)	\$361,424	\$0	\$257,292	\$140,868	-21%	-45%
Heating and Cooling for Buildings - Gas (622)	\$270,284	\$206,392	\$185,111	\$129,230	-17%	-30%
Certified Salaries (110)	\$117,496	\$109,169	\$106,900	\$108,750	-2%	2%
Social Security-Noncertified Employee Retirement (211)	\$98,557	\$101,062	\$99,714	\$99,070	0%	-1%
Gasoline and Lubricants (613)	\$103,084	\$113,066	\$87,172	\$88,940	-4%	2%
Public Employees Retirement Fund (214)	\$49,676	\$55,220	\$89,131	\$80,334	13%	-10%
Equipment (730)	\$7,787	\$62,999	\$94,905	\$57,344	65%	-40%
Utility Services Water and Sewage (411)	\$46,713	\$53,450	\$54,331	\$52,151	3%	-4%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$175	\$24,546	\$49,469	\$40,968	291%	-17%
Purchased Professional and Technical Board of Education Services (318)	\$45,489	\$27,692	\$24,063	\$26,909	-12%	12%
Utility Services Removal of Refuse and Garbage (412)	\$17,599	\$21,285	\$22,950	\$20,098	3%	-12%
Dues and Fees (810)	\$14,197	\$14,800	\$11,337	\$19,527	8%	72%
Nonlicensed Employees Temporary Salaries (136)	\$0	\$0	\$0	\$14,823	N/A	N/A
Travel (580)	\$19,041	\$18,303	\$13,481	\$14,337	-7%	6%
Board Members Compensation (115)	\$14,000	\$14,000	\$14,000	\$14,000	0%	0%
Telephone (531)	\$11,053	\$9,561	\$16,808	\$12,492	3%	-26%
Other Purchased Professional and Technical Services (319)	\$17,862	\$9,820	\$12,580	\$11,434	-11%	-9%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$10,456	\$9,672	\$12,823	\$10,597	0%	-17%
Postage and Postage Machine Rental (532)	\$11,869	\$11,915	\$9,102	\$8,458	-8%	-7%
Social Security-Certified Employee Retirement (212)	\$8,754	\$8,275	\$8,060	\$7,925	-2%	-2%
Purchased Professional and Technical Pupil Services (313)	\$0	\$936	\$2,731	\$7,622	N/A	179%
Miscellaneous Objects (876 to 899)	\$24,818	\$3,336	-\$1,800	\$5,043	-33%	N/A
Purchased Services; Student Transportation Services (510)	\$522	\$164	\$1,575	\$5,040	76%	220%
Other Employee Benefits (241 to 290)	\$9,527	\$0	\$13,529	\$5,004	-15%	-63%
Other purchased property services (490 to 499)	\$4,067	\$3,806	\$4,113	\$4,170	1%	1%
Computer Hardware (741)	\$1,791	\$0	\$0	\$4,026	22%	N/A
Tires and Repairs (612)	\$7,010	\$8,399	\$7,003	\$3,767	-14%	-46%
Group Life Insurance (221)	\$3,321	\$3,414	\$4,540	\$3,715	3%	-18%
Other General Supplies (615, 660 to 689)	\$2,806	\$1,329	\$1,876	\$3,220	4%	72%

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Unemployment compensation (230)	\$0	\$0	\$593	\$2,743	N/A	363%
Advertising (540)	\$1,602	\$1,954	\$1,574	\$2,566	13%	63%
Purchased Professional and Technnical Staff Services (314)	\$11,069	\$5,391	\$1,671	\$2,255	-33%	35%
Seldom or Non-Recurring Purchases (873)	\$447	\$490	\$436	\$688	11%	58%
Bank Service Charges (871)	\$2,060	\$110	\$203	\$235	-42%	16%
Buildings (720)	\$333,890	\$0	\$0	\$0	-100%	N/A
Pre-2008 object code - temporary salaries (header) (130)	\$17,620	\$7,687	\$15,396	\$0	-100%	-100%
Heating and Cooling for Buildings - Electricity (621)	\$51,484	\$26,964	\$69,786	\$0	-100%	-100%
Teacher Retirement Fund, After 7-1-95 (216)	\$12,667	\$3,876	\$0	\$0	-100%	N/A
<b>Overhead and Operational Total</b>	<b>\$4,280,520</b>	<b>\$3,772,090</b>	<b>\$4,116,846</b>	<b>\$4,040,537</b>	<b>-1%</b>	<b>-2%</b>
<b>Nonoperational</b>						
Redemption of Principal (831)	\$1,966,222	\$2,178,351	\$2,159,033	\$2,151,977	2%	0%
Purchased Property Services; Construction Services (450)	\$1,260,484	\$2,429,122	\$64,434	\$1,159,416	-2%	> 500%
Other purchased property services (490 to 499)	\$7,593	\$24,760	\$4,800	\$413,213	172%	> 500%
Purchased Property Services; Repairs and Maintenance Services (430)	\$111,850	\$90,338	\$63,432	\$128,301	3%	102%
Computer Hardware (741)	\$0	\$208,911	\$123,399	\$65,405	N/A	-47%
Noncertified Salaries (120)	\$41,932	\$50,160	\$58,524	\$64,382	11%	10%
Equipment (730)	\$43,509	\$60,934	\$37,725	\$52,067	5%	38%
Improvements Other Than Buildings (715)	\$20,694	\$45,147	\$81,605	\$23,000	3%	-72%
Certified Salaries (110)	\$2,980	\$2,235	\$3,684	\$19,848	61%	439%
Purchased Professional and Technnical Pupil Services (313)	\$15,016	\$18,267	\$15,000	\$15,000	0%	0%
Dues and Fees (810)	\$0	\$340	\$43,909	\$12,207	N/A	-72%
Operational Supplies (611)	\$2,995	\$6,000	\$6,317	\$5,329	15%	-16%
Social Security-Noncertified Employee Retirement (211)	\$3,122	\$4,093	\$4,477	\$4,925	12%	10%
Teacher Retirement Fund, After 7-1-95 (216)	\$143	-\$37	\$148	\$1,758	87%	> 500%
Official Bond Premiums (525)	\$58,397	\$21,460	\$1,250	\$1,580	-59%	26%
Social Security-Certified Employee Retirement (212)	\$234	\$182	\$246	\$1,518	60%	> 500%
Other Purchased Professional and Technical Services (319)	\$785	\$2,861	\$4,233	\$1,287	13%	-70%
Public Employees Retirement Fund (214)	\$248	\$267	\$424	\$489	18%	15%
Wireless Equipment (743)	\$0	\$0	\$163	\$147	N/A	-9%
Travel (580)	\$0	\$531	\$0	\$93	N/A	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$8	-\$81	\$14	\$6	-8%	-59%
Vehicles (731)	\$0	\$0	\$7,000	\$0	N/A	-100%
Textbooks (630)	\$8,489	\$4,828	\$0	\$0	-100%	N/A
Miscellaneous Objects (876 to 899)	\$24,950	\$0	\$0	\$0	-100%	N/A

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Purchased Property Services; Rentals (440)	\$43,525	\$4,540	\$0	\$0	-100%	N/A
Buildings (720)	\$76,201	\$124,947	\$0	\$0	-100%	N/A
Advertising (540)	\$102	\$0	\$0	\$0	-100%	N/A
Pre-2008 object code - temporary salaries (header) (130)	\$155	\$415	\$130	\$0	-100%	-100%
<b>Nonoperational Total</b>	<b>\$3,689,634</b>	<b>\$5,278,570</b>	<b>\$2,679,946</b>	<b>\$4,121,947</b>	<b>3%</b>	<b>54%</b>
<b>Grand Total</b>	<b>\$19,029,160</b>	<b>\$21,060,739</b>	<b>\$18,926,182</b>	<b>\$19,541,649</b>	<b>1%</b>	<b>3%</b>